



3015 (02-02-05)

ANNUAL REPORT

OF

Name: DELAFIELD WATER UTILITY

Principal Office: 500 GENESEE STREET
DELAFIELD, WI 53018

For the Year Ended: DECEMBER 31, 2006

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DELAFIELD WATER UTILITY

Utility Address: 500 GENESEE STREET
DELAFIELD, WI 53018

When was utility organized? 8/15/1994

Report any change in name:

Effective Date:

Utility Web Site: www.cityofdelafield.com

Utility employee in charge of correspondence concerning this report:

Name: MARIE WILLIAMS

Title: CITY ACCOUNTANT

Office Address:

500 GENESEE STREET
DELAFIELD, WI 53018-1817

Telephone: (262) 646 - 6220 EXT 104

Fax Number: (262) 646 - 6223

E-mail Address: MWILLIAMS@CI.DELAFIELD.WI.US

President, chairman, or head of utility commission/board or committee:

Name: PHILIP SCHUMAN

Title: MAYOR

Office Address:

1717 NAGAWICKA RD
HARTLAND, WI 53029

Telephone: (262) 367 - 6719

Fax Number:

E-mail Address: PSCHUMAN@CI.DELAFIELD.WI.US

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: KEVIN KRYSINSKI

Title: BOARD CHAIR

Office Address: JOHNSON BLOCK & COMPANY

6314 ODANA RD
MADISON, WI 53719

Telephone: (608) 274 - 2002 EXT 217

Fax Number: (608) 274 - 4320

E-mail Address: KEVINK1@JOHNSONBLOCK.COM

Date of most recent audit report: 2/8/2006

Period covered by most recent audit: 1/1/05-12/31/05

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MATT CARLSON

Title: ADMINISTRATOR

Office Address:

500 GENESEE STREET
DELAFIELD, WI 53018-1817

Telephone: (262) 646 - 6220 EXT 108

Fax Number: (262) 646 - 6223

E-mail Address: MCARLSON@CI.DELAFIELD.WI.US

Name: THOMAS HAFNER

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

500 GENESEE STREET
DELAFIELD, WI 53018

Telephone: (262) 646 - 6225

Fax Number: (262) 646 - 2564

E-mail Address: THAFNER@CI.DELAFIELD.WI.US

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- MS MICHELE DEYOE, ALDERPERSON
 - MR JEFF KRICKHAHN, ALDERPERSON
 - MS BETH ANN LEONARD, ALDERPERSON
 - MR GERALD MACDOUGALL, ALDERPERSON
 - MR RON MISKELLEY, ALDERPERSON
 - MS LYNN MORRISON, ALDERPERSON
 - MR ERV SADOWSKI, ALDERPERSON
 - HON PHILIP SCHUMAN, MAYOR
-

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	558,278	530,710	1
Operating Expenses:			
Operation and Maintenance Expense (401)	162,765	183,643	2
Depreciation Expense (403)	63,300	63,095	3
Amortization Expense (404)	0	0	4
Taxes (408)	58,755	56,133	5
Total Operating Expenses	284,820	302,871	
Net Operating Income	273,458	227,839	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	273,458	227,839	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2	24,869	9
Miscellaneous Nonoperating Income (421)	326,375	195,085	10
Total Other Income	326,377	219,954	
Total Income	599,835	447,793	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(4,429)	(4,429)	11
Other Income Deductions (426)	25,021	11,750	12
Total Miscellaneous Income Deductions	20,592	7,321	
Income Before Interest Charges	579,243	440,472	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	86,744	60,126	13
Amortization of Debt Discount and Expense (428)	5,252	7,148	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	91,996	67,274	
Net Income	487,247	373,198	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,121,638	1,748,440	19
Balance Transferred from Income (433)	487,247	373,198	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	2,608,885	2,121,638	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	558,278		558,278	1
Total (Acct. 400):	558,278	0	558,278	
Operation and Maintenance Expense (401):				
Derived	162,765		162,765	2
Total (Acct. 401):	162,765	0	162,765	
Depreciation Expense (403):				
Derived	63,300		63,300	3
Total (Acct. 403):	63,300	0	63,300	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	58,755		58,755	5
Total (Acct. 408):	58,755	0	58,755	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	273,458	0	273,458	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST	2	0	2	10
Total (Acct. 419):	2	0	2	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		294,625	294,625	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
CITY WATER CONNECTION FEE	31,750	0	31,750 12
Total (Acct. 421):	31,750	294,625	326,375
TOTAL OTHER INCOME:	31,752	294,625	326,377

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(4,429)	[REDACTED]	(4,429) 13
NONE	0	0	0 14
Total (Acct. 425):	(4,429)	0	(4,429)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	25,021	25,021 15
NONE	0	0	0 16
Total (Acct. 426):	0	25,021	25,021
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(4,429)	25,021	20,592

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	86,744	[REDACTED]	86,744 17
Total (Acct. 427):	86,744	0	86,744
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	5,252	[REDACTED]	5,252 18
Total (Acct. 428):	5,252	0	5,252
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	91,996	0	91,996
NET INCOME:	217,643	269,604	487,247
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,196,461	925,177	2,121,638 23
Total (Acct. 216):	1,196,461	925,177	2,121,638
Balance Transferred from Income (433):			
Derived	217,643	269,604	487,247 24
Total (Acct. 433):	217,643	269,604	487,247
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,414,104	1,194,781	2,608,885

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	558,278	0	0	0	558,278	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	558,278	0	0	0	558,278	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,623,900	4,197,507	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	730,408	642,087	2
Net Utility Plant	6,893,492	3,555,420	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(117,081)	(97,341)	8
Temporary Cash Investments (132)	124,991	2,971,110	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	132,510	132,140	11
Other Accounts Receivable (143)	81	519	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	140,501	3,006,428	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	28,987	34,240	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	28,987	34,240	
Total Assets and Other Debits	7,062,980	6,596,088	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,668,139	1,668,139	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,608,885	2,121,638	23
Total Proprietary Capital	4,277,024	3,789,777	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	2,550,000	2,660,000	26
Total Long-Term Debt	2,550,000	2,660,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	102,048	10,217	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	43,485	48,636	31
Interest Accrued (237)	6,875	7,729	32
Other Current and Accrued Liabilities (238)		2	33
Total Current and Accrued Liabilities	152,408	66,584	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	8,250		35
Other Deferred Credits (253)	75,298	79,727	36
Total Deferred Credits	83,548	79,727	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	7,062,980	6,596,088	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	4,197,507	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	2,970,982	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	3,099,566	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	1,553,352				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	7,623,900	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	585,151	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	145,257	0	0	0	12
Total Accumulated Provision	730,408	0	0	0	
Net Utility Plant	6,893,492	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	521,851				521,851	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	63,300				63,300	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	63,300	0	0	0	63,300	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	585,151	0	0	0	585,151	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	120,236				120,236	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	25,021				25,021	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	25,021	0	0	0	25,021	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	145,257	0	0	0	145,257	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
UNAMORTIZED DEBT ISSUANCE EXPENSE (2000 GO NOTE)	3,642	0	0	1
UNAMORTIZED DEBT ISSUANCE EXPENSE (2001 GO NOTE)	0	0	0	2
UNAMORTIZED DEBT ISSUANCE EXPENSE (2005 GO NOTE)	1,610	0	28,987	3
Total			28,987	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,668,139	1
Changes during year (explain):		2
Balance end of year	<u><u>1,668,139</u></u>	

BONDS (ACCT. 221)

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
WATER GO NOTE	06/30/2005	06/30/2007	2.85%	2,550,000	1
WATER GO NOTE	12/01/2000	12/01/2010	4.68%	0	2
Total for Account 224				<u>2,550,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	48,636	1
Accruals:		
Charged water department expense	53,604	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	53,604	
Taxes paid during year:		
County, state and local taxes	51,736	6
Social Security taxes	6,532	7
PSC Remainder Assessment	487	8
Other (explain):		
NONE		9
Total payments and other debits	58,755	
Balance end of year	43,485	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
2005 GO PROMISSORY NOTE	0	82,483	82,483	0	3
2000 GO PROMISSORY NOTE	7,729	4,261	5,115	6,875	4
2001 GO PROMISSORY NOTE	0			0	5
Subtotal	7,729	86,744	87,598	6,875	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	7,729	86,744	87,598	6,875	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	132,510	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	132,510	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
ACCOUNTS RECEIVABLE-MISC	81	11
Total (Acct. 143):	81	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<hr/>		
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
<hr/>		
Other Deferred Credits (253):		
Regulatory Liability	75,298	17
NONE		18
Total (Acct. 253):	75,298	
<hr/>		

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
Add Average:							
Utility Plant in Service (100.1)	2,970,982	0	0	0	2,970,982	1	
Materials and Supplies	0	0	0	0	0	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation (110.1)	553,501	0	0	0	553,501	4	
Customer Advances for Construction					0	5	
Regulatory Liability	77,512	0	0	0	77,512	6	
					0	7	
Average Net Rate Base	2,339,969	0	0	0	2,339,969		
Net Operating Income	273,458	0	0	0	273,458	8	
Net Operating Income as a percent of Average Net Rate Base	11.69%	N/A	N/A	N/A	11.69%		

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2	1
Electric		2
Gas		3
Sewer		4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	79,727	0	0	0	79,727	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	4,429	0	0	0	4,429	3
Other (specify):					0	4
Balance End of Year	75,298	0	0	0	75,298	

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	557,860	530,029	1
Total Sales of Water	557,860	530,029	
Other Operating Revenues			
Forfeited Discounts (470)	418	206	2
Other Water Revenues (474)	0	475	3
Total Other Operating Revenues	418	681	
Total Operating Revenues	558,278	530,710	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	106,847	123,379	4
General Operating Expenses (680-690)	55,918	60,264	5
Total Operation and Maintenance Expenses	162,765	183,643	
Other Operating Expenses			
Depreciation Expense (403)	63,300	63,095	6
Amortization Expense (404)		0	7
Taxes (408)	58,755	56,133	8
Total Other Operating Expenses	122,055	119,228	
Total Operating Expenses	284,820	302,871	
NET OPERATING INCOME	273,458	227,839	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential				4
Commercial	94	43,277	178,499	5
Industrial				6
Total Metered Sales to General Customers (461)	94	43,277	178,499	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	94		376,121	8
Other Sales to Public Authorities (464)	2	995	3,240	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	190	44,272	557,860	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	376,121	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	376,121	
Forfeited Discounts (470):		
Customer late payment charges	418	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	418	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify): NONE		8
Total Other Water Revenues (474)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	72,846	85,505	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	15,426	18,850	3
Chemicals (630)	825	1,990	4
Supplies and Expenses (640)	8,041	6,304	5
Repairs of Water Plant (650)	9,709	10,730	6
Transportation Expenses (660)	0	0	7
Total Plant Operation and Maintenance Expenses	106,847	123,379	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	9,317	6,450	8
Office Supplies and Expenses (681)	3,755	1,616	9
Outside Services Employed (682)	5,101	20,562	10
Insurance Expense (684)	0	0	11
Employees Pensions and Benefits (686)	37,584	30,228	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	161	1,408	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	55,918	60,264	
Total Operation and Maintenance Expenses	162,765	183,643	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		51,736	48,631	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		51,736	48,631	
Social Security		6,532	7,051	3
PSC Remainder Assessment		487	451	4
Other (specify): NONE			0	5
Total tax expense		58,755	56,133	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204616				3
County tax rate	mills		2.132173				4
Local tax rate	mills		4.377159				5
School tax rate	mills		10.026431				6
Voc. school tax rate	mills		1.291493				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.031872				10
Less: state credit	mills		1.532507				11
Net tax rate	mills		16.499365				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.377159				14
Combined School Tax Rate	mills		11.317924				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.695083				17
Total Tax Rate	mills		18.031872				18
Ratio of Local and School Tax to Total	dec.		0.870408				19
Total tax net of state credit	mills		16.499365				20
Net Local and School Tax Rate	mills		14.361177				21
Utility Plant, Jan. 1	\$	4,197,507	4,197,507				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	4,197,507	4,197,507				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,197,507	4,197,507				26
Assessment Ratio	dec.		0.858246				27
Assessed Value	\$	3,602,494	3,602,494				28
Net Local & School Rate	mills		14.361177				29
Tax Equiv. Computed for Current Year	\$	51,736	51,736				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	51,736					34

WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	142,123		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	142,123	0	
PUMPING PLANT			
Land and Land Rights (320)	48,857		12
Structures and Improvements (321)	159,503		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	452,301		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	660,661	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			142,123	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	142,123	
PUMPING PLANT				
Land and Land Rights (320)			48,857	12
Structures and Improvements (321)			159,503	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			452,301	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	660,661	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	

WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	654,717		26
Transmission and Distribution Mains (343)	1,213,064		27
Fire Mains (344)	0		28
Services (345)	127,217		29
Meters (346)	24,303		30
Hydrants (348)	113,470		31
Other Transmission and Distribution Plant (349)	9,342		32
Total Transmission and Distribution Plant	2,142,113	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	500		36
Transportation Equipment (373)	25,585		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	26,085	0	
Total utility plant in service directly assignable	2,970,982	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,970,982	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			654,717 26
Transmission and Distribution Mains (343)			1,213,064 27
Fire Mains (344)			0 28
Services (345)			127,217 29
Meters (346)			24,303 30
Hydrants (348)			113,470 31
Other Transmission and Distribution Plant (349)			9,342 32
Total Transmission and Distribution Plant	0	0	2,142,113
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			500 36
Transportation Equipment (373)			25,585 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	26,085
Total utility plant in service directly assignable	0	0	2,970,982
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	2,970,982

**WATER UTILITY PLANT IN SERVICE
--Plant Financed by Contributions--**

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	823,710	1,932,849	27
Fire Mains (344)	0		28
Services (345)	116,477	9,605	29
Meters (346)	0		30
Hydrants (348)	85,225	131,700	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,025,412	2,074,154	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	1,025,412	2,074,154	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,025,412	2,074,154	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			2,756,559 27
Fire Mains (344)			0 28
Services (345)			126,082 29
Meters (346)			0 30
Hydrants (348)			216,925 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	3,099,566
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	3,099,566
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	3,099,566

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			3,565	3,565	1
February			3,690	3,690	2
March			3,499	3,499	3
April			3,760	3,760	4
May			4,347	4,347	5
June			4,666	4,666	6
July			6,417	6,417	7
August			5,414	5,414	8
September			4,627	4,627	9
October			4,101	4,101	10
November			3,548	3,548	11
December			3,695	3,695	12
Total annual pumpage	0	0	51,329	51,329	
Less: Water sold				44,272	13
Volume pumped but not sold				7,057	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				2,250	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				338	18
Total volume not sold but accounted for				2,588	19
Volume pumped but unaccounted for				4,469	20
Percent of water lost				9%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				375	24
Date of maximum: 7/11/2006					25
Cause of maximum:					26
Used during the construction of well #2					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				65	27
Date of minimum: 12/25/2006					28
Total KWH used for pumping for the year				168,678	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1	#1	1,225	15	720,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	SERVICE PUMP 1	SERVICE PUMP 1 - BOOSTER	1
Location	WELL PUMP#1	PUMP 1	BOOSTER STATION	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE	AMERICAN TURBINE	GUNDEROS	5
Year Installed	1995	1995	1994	6
Type	OTHER	OTHER	CENTRIFUGAL	7
Actual Capacity (gpm)	500	250	50	8
Pump Motor or Standby Engine Mfr	PLUEGER	US MOTOR	BALDOR	9 10
Year Installed	1995	1995	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	15	3	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SERVICE PUMP 2	SERVICE PUMP 2 - BOOSTER	SERVICE PUMP 3	14
Location	PUMP 2	BOOSTER STATION	PUMP 3	15
Purpose	P	B	S	16
Destination	D	D	D	17
Pump Manufacturer	AMERICAN TURBINE	AURORA	AMERICAN TURBINE	18
Year Installed	1995	1994	1995	19
Type	SUBMERSIBLE	CENTRIFUGAL	OTHER	20
Actual Capacity (gpm)	250	150	1,500	21
Pump Motor or Standby Engine Mfr	US MOTOR	MARATHON	US MOTOR	22 23
Year Installed	1995	1994	1995	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	15	10	100	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	ERVICE PUMP 3 - BOOSTER	STANDBY PUMP		1
Location	BOOSTER STATIONS	STANDBY		2
Purpose	B	S		3
Destination	D	D		4
Pump Manufacturer	AURORA	HITACHI		5
Year Installed	1994	1999		6
Type	CENTRIFUGAL	SUBMERSIBLE		7
Actual Capacity (gpm)	1,500	510		8
Pump Motor or Standby Engine Mfr	MARATHON	HITACHI		9 10
Year Installed	1994	1999		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	75		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	ELEVATED TANK	RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1994	1995	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	132	13	6
Total capacity in gallons (actual)	500,000	126,800	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	1,445	0	0	0	1,445	1
M	D	6.000	707	0	0	0	707	2
P	D	6.000	55	67	0	0	122	3
M	D	8.000	3,234	0	0	0	3,234	4
P	D	8.000	10,000	4,835	0	0	14,835	5
M	D	10.000	1,993	0	0	0	1,993	6
P	D	10.000	4,176	0	0	0	4,176	7
M	T	12.000	3,051	0	0	0	3,051	8
P	D	12.000	13,514	0	0	0	13,514	9
P	T	12.000	0	36,413			36,413	10
M	D	24.000	0	60			60	11
Total Within Municipality			38,175	41,375	0	0	79,550	
P	D	8.000	0	110			110	12
M	D	99.000	1,888	0	0	0	1,888	13
Total Outside of Municipality			1,888	110	0	0	1,998	
Total Utility			40,063	41,485	0	0	81,548	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.625	18	0	0	0	18		1
P	1.000	19	0	0	0	19		2
M	1.000	13	0	0	0	13	2	3
M	1.250	1	0	0	0	1	1	4
P	1.500	10	0	0	0	10		5
A	1.500	6	0	0	0	6		6
M	1.500	2	0	0	0	2	1	7
M	2.000	21	0	0	0	21	5	8
A	2.000	1	0	0	0	1		9
P	2.000	4	1	0	0	5	3	10
P	3.000	5	0	0	0	5	1	11
A	4.000	3	0	0	0	3	3	12
P	4.000	3	0	0	0	3	2	13
M	6.000	2	1	0	0	3		14
P	6.000	1	0	0	0	1		15
M	8.000	2	1	0	0	3		16
A	8.000	4	0	0	0	4	2	17
Total Utility		115	3	0	0	118	20	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	32	0	0	(16)	16	0	1
0.750	0	0	0	18	18	0	2
1.000	37	0	0	3	40	0	3
1.500	22	0	0	4	26	7	4
2.000	11	0	0	1	12	5	5
3.000	4	0	0	5	9	3	6
4.000	1	0	0	0	1	1	7
Total:	107	0	0	15	122	16	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	0	11	0	1	1	3	16	1
0.750	0	18	0	0	0	0	18	2
1.000	14	21	0	0	1	4	40	3
1.500	0	24	0	1	0	1	26	4
2.000	0	11	0	1	0	0	12	5
3.000	0	4	0	0	3	2	9	6
4.000	0	1	0	0	0	0	1	7
Total:	14	90	0	3	5	10	122	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	1	0		1	1
Within Municipality	95	96			191	2
Total Fire Hydrants	95	97	0	0	192	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	192
Number of distribution system valves end of year:	250
Number of distribution valves operated during year:	250

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Administrative and General Salaries (680): A portion of utility clerk's salary was allocated to the Water Utility.

Office Supplies and Expenses (681): New telephone system.

Outside Services Employed (682): Engineering fees for radium compliance in 2005.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Developer contributions:

KM Ev Free Church - 67' / 6" P

KM Ev Free Church - 1413' / 8"P

Village Square - 3422' / 8"P

STH 83 Water Expansion - 36413' / 12"P

STH 83 Water Expansion - 60' / 24"M

Town of Delafield/Equitable Bank - 110' / 8"P

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Developer service contributions:

Town of Delafield/Equitable Bank - 1-2"

Village Square - 1-8" & 1-6"

Meters (Page W-19)

Explain all reported adjustments.

Adjustments were made to balance to actual inventory.

Explain program for replacing or testing meters 1" or smaller.

Public works director and other municipal water managers are working with PSC to eliminate the 2-year testing requirement.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

The main well meter was replaced in 2005 with a Badger Mag meter. Badger Meter claims that this meter will not need testing because it is so accurate.